

*Ms. Ciolek*

November 28, 2005

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days were comprised of livestock auctions. The video clip on the enclosed CD (**Exhibit 3**) is a representative five minute segment from a previous auction; a transcript of that clip is included in **Exhibit 7**.

The auctions unquestionably are a commercial activity because they are provided primarily to generate revenue for RFD and as a means for Superior Livestock and RFD-TV viewers to transact business. The broadcast of the auctions, which occur several days a week and last several hours each, therefore appear to be directly contrary to RFD's status as a tax-exempt organization.

We suggest that the IRS ascertain the amount of RFD's revenues from this activity. The revenues are not identified on RFD's 2003 Form 990, which is attached as **Exhibit 8**. Nevertheless, we understand that these revenues constitute a large source of support for RFD and are substantial in relation to RFD's total revenue. In conducting its examination of the dealings between RFD and Superior Livestock Auction, the IRS should consider the fact that Mr. Gottsch was director of sales for Superior Livestock Auction from 1992 to 1996. See Patrick Gottsch, Satellite Rural Forum Presenter Bios, attached as **Exhibit 9**.

In addition to reviewing the Superior Livestock Auction, the IRS should review the RFD-TV program schedule and otherwise investigate the possibility that RFD-TV conducts and receives revenue from other commercial auctions that are inconsistent with RFD's tax-exempt status. For example, the program schedule attached as **Exhibit 2** refers to a Quarter Horse Sale on Saturday, November 19, 2005, from 11:30 a.m. until 4:00 p.m.

The unrelated business income from RFD's commercial advertising and commercial programming is not identified in RFD's Form 990. On the 2003 Form 990, the unrelated business income is most likely included in "program service revenue" of \$833,264 appearing on Part I, line 2 of the Form 990, and in the negative expense amounts (which of course are revenues) of \$188,846 and \$476,000 appearing in Part II, line 43 of the Form 990. In addition to ascertaining the portions of these revenue amounts that constitute unrelated business income, the IRS should identify any other unrelated business income that RFD may have offset against expenses in its Form 990.

#### **Conducting Business as a For-Profit Company**

In addition to the commercial programming and advertising discussed above, Farm Journal believes RFD is operating in a manner inconsistent with its tax-exempt status by conducting business in the same manner as a for-profit company. As the Seventh Circuit stated in *Living Faith, Inc. v. Commissioner*, 950 F.2d 365, 372 (7th Cir. 1991), "[t]he particular manner in which the organization's activities are conducted, the commercial hue of those activities, competition with commercial firms and the existence and amount of annual or accumulated profits, are all relevant evidence in determining whether an organization has a substantial nonexempt purpose." In this regard, the IRS should consider the following:

*1. Competition with Commercial Firms*

As noted above, Farm Journal is submitting this Complaint because it finds itself in direct competition with RFD. The programming provided by Farm Journal and RFD-TV shows that both companies are providing similar programming to appeal to the same viewing audience and the same limited pool of substantial commercial advertisers.

One recent example of the competitive nature of their operations concerns Farm Journal's commercial advertiser-supported agri-news program "U.S. Farm Report" and a competing agri-news program recently launched on RFD-TV. In the past, the "U.S. Farm Report" was hosted by two high-profile hosts, Orion Samuelson and Max Armstrong. See press release dated April 15, 2005, attached as **Exhibit 10**. Prior to April 2005, when Farm Journal acquired "U.S. Farm Report," RFD-TV aired the program as part of its regularly scheduled programming. When Farm Journal acquired "U.S. Farm Report" in April 2005, and as a condition of the transaction, Farm Journal required the seller to terminate the program's distribution on RFD-TV in light of the fact that the program's commercial nature was inconsistent with RFD-TV's § 501(c)(3) status and with Congress' clear limitation of the "DBS set aside" for noncommercial programming from noncommercial programming suppliers.

Messrs. Samuelson and Armstrong, who have separate and pre-existing business dealings with Mr. Gottsch, did not stay with the program after Farm Journal acquired it. Nevertheless, not long after the acquisition, Messrs. Samuelson and Armstrong entered into an agreement with RFD-TV to launch a new weekly, one-hour agri-news program called "This Week in AgriBusiness." See article from Agrimarketing.com on October 28, 2005, attached as **Exhibit 11**. This program competes directly with Farm Journal's "U.S. Farm Report."

*2. Existence of Profits*

In the revenue rulings discussed above with respect to the tax-exempt status of organizations that produce educational programming, the IRS stated that it would allow some fees to be charged to recover a portion of operating costs when those fees were substantially less than the fees charged by commercial stations. Rev. Rul. 76-4. In contrast, RFD-TV charges commercial rates to its sponsors (advertisers), just as any other commercial television network. Indeed, based upon information and belief, RFD's standard rate card for advertisements on the programs "Today's Ag," "Machinery of the Past or Classic Tractor Fever" and "RFD-TV Evening News" is consistent with rates that Farm Journal regularly charges for advertising in its agriculture-based programming in both manner (that is, on a cost-per-thousand-viewer basis) and amount (that is, the total rate for a sponsorship or advertisement).

Moreover, rather than merely recovering a portion of its programming costs, RFD's revenues produce an extraordinarily large profit. RFD's 2003 Form 990 lists net income of \$680,856 on total revenue of \$833,264, resulting in an 82% profit rate. In

contrast, the court in *B.S.W., Inc. v. Commissioner*, 70 T.C. 352, 359 (1978), found that a gross profit rate of 10.8% indicated that the B.S.W. Group was operated in a for-profit manner.

### 3. *Sources of Revenue*

RFD's 2003 Form 990 shows that RFD had no contribution revenue. Instead, all of its revenue was derived from its broadcast business. This indicates that it is operated like a for-profit company. See *B.S.W. Group*, 70 T.C. at 359 ("Petitioner has not solicited, nor has it received, voluntary contributions from the public. Its only source of income is fees for services . . .").

Taken together, the above-listed facts indicate that RFD operates as a for-profit company rather than as a charitable organization. In fact, RFD appears to hold itself out to the public as a for-profit company. In today's business environment, a company's website often presents the image of the company that will be viewed by the public. RFD (correctly) uses the web address [www.RFDTV.com](http://www.RFDTV.com) rather than a ".org" address, which would only be appropriate for a nonprofit organization. Tellingly, it is very difficult, if not impossible, to find on the [www.RFDTV.com](http://www.RFDTV.com) website any reference to RFD as a nonprofit organization, nor does the website solicit charitable contributions for RFD.

### **Private Inurement and Excess Benefit Transactions**

RFD was founded by, and is controlled by, its President, Patrick Gottsch, who was formerly the director of sales at Superior Livestock Auction. With regard to Mr. Gottsch's compensation, RFD's 2003 Form 990 lists his compensation as zero, even though it states that he works 60 hours per week for the organization. Farm Journal requests that the IRS investigate whether Mr. Gottsch is compensated through other organizations for his efforts without RFD disclosing such indirect compensation to Mr. Gottsch in accordance with the Form 990 instructions. In this regard, the Form 990 lists \$200,660 of "Distribution" expense and \$91,812 for "Independent Contractors, Other" on Part II, line 43, and Schedule A lists \$120,470 of compensation paid to contractors.

We also note that the attachment to Form 990, Part II, line 43 lists \$317,500 as "Land Option Expiration." We request that the IRS investigate to whom this highly unusual payment was made and for what purpose.

The IRS should also consider whether the interest rates of up to 9% on loans from directors, described in the attachment to Form 990, are excessive. In addition, the IRS should investigate the reason that RFD was unwilling to answer the questions in Part X of its Form 990 regarding "Personal Benefit Contracts."

### **RFD Is the Successor to a For-Profit Company**

RFD's history actually goes back to around 1988. In the very early days of satellite delivered television, many rural homes received some of their television programming from a large C-Band satellite dish. In about 1988, Mr. Gottsch launched a 24/7 channel called RFD-TV as a for-profit business. The programming included many of the same types of television programming carried on RFD-TV now, including livestock auctions. As noted above, Mr. Gottsch later joined Superior Livestock Auctions as that company's Director of Sales. See **Exhibit 9** (resume submitted by RFD-TV to the FCC). This first incarnation of RFD-TV went bankrupt in a year or so. See December 30, 1994, article from Omaha World-Herald attached as **Exhibit 12**.

Mr. Gottsch developed a business plan to re-launch RFD-TV commercially, using the new and growing base of small dish, Direct-to-Home systems. He discussed the business plan to launch RFD-TV as far back as 1998 to executives with both Tribune Entertainment and Qualitron Media. One apparent impediment to the launch of RFD-TV as a for-profit business was the relatively large fees required by the Direct-to-Home satellite companies to carry a new programming service.

In 2000, EchoStar offered RFD a substantially reduced fee DBS set aside channel. Specifically, as part of EchoStar's satisfaction of its "DBS set aside" requirement, EchoStar offered RFD a channel on which to provide noncommercial programming consistent with the requirements of Congress and the FCC. Mr. Gottsch subsequently obtained § 501(c)(3) status for RFD to satisfy one of the eligibility criterion promulgated by the FCC for "DBS set aside" programmers. Apparently relying in good faith on RFD's tax-exempt status and RFD's representations as to RFD-TV's noncommercial programming, EchoStar launched RFD-TV on one of its nationwide "DBS set aside" channels at a (FCC-required) very low price. Apparently relying on these same factors, Directv also launched RFD-TV on one of its "DBS set aside channels" at the reduced rate. Nevertheless, as described herein, Mr. Gottsch appears to be operating RFD in much the same manner as his prior for-profit commercial programming service, and as he envisioned in 1998.

We have not been able to obtain a copy of RFD's application for tax-exempt status from the IRS due to its conversion of the applications from fiche documents to digital format. We request that the IRS examine whether, and to what extent, RFD provided the above information in response to the question on Form 1023 that asks whether the organization is the successor to another company. The fact that RFD-TV was previously operated as a for-profit business provides important insight regarding the purposes and character of the present RFD-TV operations.

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**EXHIBIT 1**  
**FCC PETITION**

## **EXHIBIT 2**

### **RFD PROGRAM SCHEDULE**



# Program schedule for the next 7 days

Eastern

Central

Mountain

Pacific

<<Select your timezone!



[Print Version]

Entries in red denote first airing.

	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
12:00 AM	Parelli Natural Horsemanship	Horseman's Edge	Ken McNabb	Richard Shrake	Carolina Explorer	Heartland Highways	Reno's Bluegrass Festival
12:30 AM	HorseCity.com TV	Palm Partnership Training	Craig Cameron	Charles Wilhelm	Today's Ag	Forge & Anvil	Gospel Sampler
1:00 AM	Training Mules and Donkeys	Richard Shrake	Extreme Cowboy Race	Dressage Connection	Ken McNabb	Midwest Country	Virginia Farming
1:30 AM	Richard Winters Horsemanship	Charles Wilhelm	In Fisherman	Best of Downunder Horsemanship	Craig Cameron		Michigan Magazine
2:00 AM	RV Today	Best of Making It Grow	Farmweek	America's Heros	Training Mules And Donkeys	Trains and Locomotives	Machines of the Past
2:30 AM	Quilt in a day	Dakota Life	Dutch Oven Cooking		Best of Downunder Horsemanship		Farm Bureau Today
3:00 AM	Big Joe Polka	Gaither Gospel Hour	Jimmy Sturr Show	Anvil & Forge	Ms Lucy's Classic Cajun Cooking	The Roping Show	National Tractor Pullers
3:30 AM			Porter Wagoner Show	Ms Lucy's Cajun Cooking	TCR Classics	Best of America by Horseback	American Rancher
4:00 AM	Louisiana Agriculture	Classic Tractor Specials	California Country	Dressage Unlimited	Big Joe Polka Show	USDA Survey Forum "Live" Repeat	Ag PhD
4:30 AM	Georgia Farm Monitor		Texas Country Reporter	Extreme Cowboy Race			Prairie Farm Report
5:00 AM	20X Rodeo High	Wilburn Brothers Show	Branson Jam	Classic Tractor Specials	Louisiana Agriculture	Nashville on the Road	Cattle Show
5:30 AM		Pop Goes The Country	Heart To Heart		Georgia Farm Monitor	Cumberland Highlanders	Horse Sense
6:00 AM	Bluegrass & Backroads	Horse Babies	Rural Heritage	Nashville on the Road	20x Rodeo High	Heartland Highways	Reno's Bluegrass Festival
6:30 AM	The Train Show	Carolina Explorer	Best of Downunder Horsemanship	Honey Hole Magazine		Forge & Anvil	Gospel Sampler
7:00 AM	TCR Classics	Great Layouts	John Lyons	Dennis Reis Universal Horsemanship	Great Layouts	Midwest Country	Virginia Farming
7:30 AM	Ms. Lucy's Cajun Cooking	Oklahoma Horizon		Palm Partnership Training	The Train Show		Michigan Magazine
8:00 AM	Superior Livestock Auction Preview	Superior Livestock Auction Preview	Oklahoma Horizon	Horseman's Edge	Richard Shrake	Dennis Reis Universal Horsemanship	Clinton Anderson Downunder Horsemanship
8:30 AM			Honey Hole Magazine		Charles Wilhelm		
9:00 AM		Superior Livestock Auction	Trains & Locomotives	In Fisherman	Ken McNabb	John Lyons	Campfire Cafe
9:30 AM				Farmweek	Craig Cameron		Chris Cox
10:00 AM			RV Today	Jimmy Sturr Show	Farmweek	Trains And Locomotives	Machines of the Past
10:30 AM			Quilt in a Day	Porter Wagoner Show	Oklahoma Horizon		Farm Bureau Today
11:00 AM			Michigan Magazine	California Country	Showcase Jubilee	The Roping Show	National Tractor Pullers
11:30 AM			Odle Quarter Horse Sale Preview	Texas Country Reporter		Best of America by Horseback	American Rancher
12:00 PM				Rural Heritage	Wilburn Brother's Show	USDAY Survey Forum "LIVE"	Ag PhD

12:30 PM				Anvil and Forge	Heart To Heart	Repeat	Prairie Farm Report
1:00 PM				Best of America by Horseback	Gaither Gospel Hour	Nashville on the Road	The Cattle Show
1:30 PM				Richard Winters Horsemanship		Cumberland Highlanders	Horse Sense
2:00 PM			Odie Quarter Horse Sale "LIVE"	Horse Babies	Heartland Highways	Reno's Bluegrass Festival	Bluegrass & Backroads
2:30 PM				The Roping Show	Forge & Anvil	Gospel Sampler	The Train Show
3:00 PM				Carolina Explorer	Midwest Country	Virginia Farming	TCR Classics
3:30 PM	Superior Livestock Auction "LIVE" Day 2	American Rancher		Louisiana Agriculture		Michigan Magazine	Ms. Lucy's Cajun Cooking
4:00 PM		Ken McNabb	National Tractor Pullers	The Best of Making It Grow	Dennis Reis Universal Horsemanship	Clinton Anderson Downunder Horsemanship	Parelli Natural Horsemanship
4:30 PM		Craig Cameron	American Rancher	Dakota Life			HorseCity.com TV
5:00 PM		Extreme Cowboy Race	Ag PhD			Campfire Cafe	Training Mules and Donkeys
5:30 PM		In Fisherman	Prairie Farm Report	Showcase Jubilee	John Lyons	Chris Cox	Richard Winters Horsemanship
6:00 PM		Farmweek	Heartland Highways			Machines of the Past	RV Today
6:30 PM		Dutch Oven Cooking	Georgia Farm Monitor	20X Rodeo High	Trains And Locomotives	Farm Bureau Today	Quilt in a Day
7:00 PM		Jimmy Sturr Show			The Roping Show	National Tractor Pullers	
7:30 PM	Gaither Gospel Hour	Porter Wagner Show	Gaither Gospel Hour	Downunder Horsemanship	Best of America by Horseback	American Rancher	Big Joe Polka Show
8:00 PM	Classic Tractor	California Country	Reno's Bluegrass Festival	Campfire Cafe	USDA Survey Forum "LIVE"	Ag PhD	Louisiana Agriculture
8:30 PM		Texas Country Reporter	Pop Goes The Country	Chris Cox		Prairie Farm	Georgia Farm Monitor
9:00 PM	Wilburn Brothers Show	Branson Jam	Midwest Country	Classic Tractor Specials	Nashville on the Road	Cattle Show	
9:30 PM	Pop Goes The Country	Heart To Heart			Cumberland Highlanders	Horse Sense	20x Rodeo High
10:00 PM	Horse Babies	Rural Heritage	Big Joe Polka Show	Today's Ag	Dennis Reis	Clinton Anderson Downunder Horsemanship	Parelli Natural Horsemanship
10:30 PM	Carolina Explorer	Best Of Downunder Horsemanship		Ah PhD			HorseCity.com TV
11:00 PM	Great Layouts	Dressage Connection	Wilburn Brothers Show	The Cattle Show	John Lyons	Campfire Cafe	Training Mules and Donkeys
11:30 PM	Oklahoma Horizon	American Rancher	Gospel Sampler	Horse Sense		Chris Cox	Richard Winters Horsemanship



**EXHIBIT 3**

**VIDEO CLIPS ON CD  
OF TRADITIONAL COMMERCIAL  
TELEVISION ADVERTISEMENTS  
AND SUPERIOR LIVESTOCK AUCTION**

**(CD ENCLOSED)**

**EXHIBIT 4**

**TRANSCRIPT OF VIDEO CLIPS ON CD  
OF TRADITIONAL COMMERCIAL  
TELEVISION ADVERTISEMENTS**

## **EXHIBIT 4**

### **Transcript of Video Clips on CD**

#### **TRADITIONAL COMMERCIAL TELEVISION ADVERTISEMENTS<sup>1</sup>**

**(1) Program:** *Gaither Homecoming Hour. Product: "He Touched Me, the Gospel of Elvis Presley 2-volume video cassette set, plus 2-CD or 2-audio cassette set."* **Duration:** 2 min, 10 sec. **Frequency:** This advertisement ran three (3) times during the program.

**Transcript:** Elvis, the king of rock and roll. Now for the first time ever we see him in a whole new light. (Elvis wearing blue jumpsuit singing He Touched Me-- from late 60's early 70's) He touched me -- the gospel music of Elvis Presley (Elvis in 50's in white suit jacket singing Swing Down Sweet Chariot). This unique 2 volume video keepsake captures intimate interviews and powerful performances that reveal a side of Elvis that only his close friends & family have know until now. (shows Elvis wearing purple jump suit with gold scarf with JD Summers and group after concert singing Rock My Soul and Tell me Why) If you call now to order this amazing video set you'll also receive an exclusive 2 cassette or 2 CD collectors edition of 40 gospel favorites sung as only Elvis could sing them. (Shows Elvis wearing red suit jacket during late 60's singing Won't You Tell Me When Will I Go to the Lord) All 40 songs have been digitally re-mixed and re-mastered so you can experience each masterpiece with more clarity than ever before. (shows Elvis in various scenes from different concerts and shows wearing leather jacket and pants, white suite, 50's black and white tweed jacket and red suit singing) Hand in the hand of the man who calmed the seas) A video keepsake featuring this inside look at Elvis' gospel roots is a priceless edition to any music collection, and it can be yours along with a bonus cassette or CD 2-pack collectors edition for only \$69.95 plus shipping and handling. To order have your credit card ready and call the number on the screen or send your check or money order to Elvis Offer, PO Box 119 Alexandria, IN 46001. Remember Elvis as never before. (shows video, Visa/Mastercard/Discover and phone number)

**(2) Program:** *Horsecity Dot Com. Product: "Impact Gel Saddle Pad."* **Duration:** 30 sec.

**Transcript:** (shows someone hitting impact gel saddle pad with a hammer and not crushing M&M's) You can protect your horse's back like this -- and like this. (shows guy putting gel saddle pad on horse) The impact gel saddle pad by Horse Tracks is a revolutionary product that uses state of the art technology to put a significant level of comfort between you, your saddle and your horse. Used by AQHA world champions and trail riders alike, the impact gel pad is one saddle pad that proves its worth with every ride. You can find a dealer near you on our website impactgel.com. (shows phone number and website address)

**(3) Program:** *Horsecity Dot Com. Product: "Winnie's Cookies."* **Duration:** 30 sec.

**Transcript:** (shows container of Winnie's Cookies) Winnies Cookies has a sample waiting for you. (shows lady feeding horse cookies) Trainers, clinicians and horse owners agree that one of the reasons their horses look good and perform so well (shows horses running around) is because of Winnie's Cookies. (shows lady talking about cookies) Winnie's Cookies work. Not only are they organic and they've got, you know, all the essential things in them, but the horses absolutely love them. (shows horse eating cookies) Winnie's Cookies is so sure that you and your horse will love their product they want to send you a sample. Our phone number for your Winnies sample cookies packet is 866-946-6437. (shows phone number and website) Winnie's Cookies works like a supplement tastes like a treat.

**(4) Program:** *Horsecity Dot Com. Product: "Bug Check."* **Duration:** 33 sec.

**Transcript:** (shows man talking with someone riding horse in background) Pleasure, Performance, or pasture puppies pet, we all want what's best for our horses. Our mission at the Natural Horse Vet it to provide natural alternatives. Alternatives that work. (shows picture of bottle of Bug Check) Bug Check, no more sprays, no more chemicals. Just a small amount each day on the feed will significantly reduce the fly and mosquito population plus it is healthy -- not potentially harmful. (shows man rubbing dog's neck) It's our goal to provide the most effective natural alternatives for you your horse and even your pet. So visit your veterinarian, visit your tack store or visit us on line for our special offers. (shows phone number and website)

<sup>1</sup> Material shown in parentheses describes the visual component accompanying the audio.

**(5) Program:** *Horsecity Dot Com.* **Product:** "Horsecity.com website." **Duration:** 30 sec.

**Transcript:** (shows Horsecity.com logo and website info) Horsecity.com – the premiere equestrian destination on the internet today. Offering you more than just news you can use, we've got trucks, we've got horse trailers, plus we've got every equine discipline and breed found on the pleasure trail or in the show ring listed for sale in our classified. It's all just a quick click away. Buying or selling, horsecity classifieds offer results that bring users back time and time again. With over \$15M of horses and related items on line now. you're sure to find what you're searching for. Log on now horsecity.com. Keeping the horse world connected. (shows phone number and website)

**(6) Program:** *Horsecity Dot Com.* **Product:** "Cover-All." **Duration:** 30 sec.

**Transcript:** (shows people riding horses then Darrell Olsen standing inside his Cover-All barn) Hi, my name is Darrell Olsen and I love horses. One of the reasons we bought our Cover-All was because we wanted to train year round. And its cooler in the summer time and a lot warmer in the winter time and here it's big and, and wide open, it's nice that nothing's in the way. I've had a metal clad building and I've had the Cover-All. And the horses seem to react a lot better with the coverall. Of all the buildings I've had, and been in, this is the perfect building for horse and rider. (shows phone number and website)

**(7) Program:** *Horsecity Dot Com.* **Product:** "Necessity." **Duration:** 30 sec.

**Transcript:** (shows copy of magazine of Valley Vet Supply) Valley Vet Supply. Your one stop shop for all things equine and the rest of your farm too. One of their premier products is Necessity. Champions from all walks of the equine sports field choose Necessity. (shows bottle of Necessity) Twenty-one vitamins, trace minerals and amino acids plus glucosamine and MSM. Whether you're riding a local trail or winning at the national finals rodeo Necessity is the choice of champions. (shows someone riding horse) We're online at [valleyvet.com](http://valleyvet.com) and our phone number is 1-800-356-1005. (shows phone number and website)

**(8) Program:** *Horsecity Dot Com.* **Product:** "Hoofjack." **Duration:** 30 sec.

**Transcript:** (Shows guy cleaning horse's foot) Hoofjack by Equine Innovations is a hoof support system designed with the comfort of the horse and the user in mind. (shows Hoofjack) From the equine enthusiast to the professional farrier, Hoofjack's innovative design makes hoof maintenance easier, more comfortable. Hoofjack is suitable on all horse sizes from the miniature to the draft. (shows horse's foot on Hoofjack) With the many attachments, Hoofjack is versatile enough for equine dentistry and minor surgical procedures. Instructional video available on line at [hoofjack.com](http://hoofjack.com). (shows phone number and website)

**(9) Program:** *Horsecity Dot Com.* **Product:** "Tizwhiz Feeds." **Duration:** 30 sec.

**Transcript:** (shows bag of horse food being opened) There are so many choices on the market when it comes to feeding your horse. That's why complex feeding questions deserve solid answers and that's the foundation on which Tizwhiz feeds have stood for over 50 years. (shows bucket being filled with horse food) From feeding a new foal to helping to your high dollar performance horse get that extra boost, Tizwhiz feeds are rooted in years of research and are backed by some of the nation's most trusted horse owners. (shows horse eating out of someone's hand) Tizwhiz feeds for serious horse owners who take a professional approach to caring for their horses. (shows bags of Tizwhiz and phone number) (shows field with fence) (shows phone number and website)

**(10) Program:** *Horsecity Dot Com.* **Product:** "Gardner Fence Systems." **Duration:** 30 sec.

**Transcript:** Gardner Fence Systems offers premium maintenance free vinyl horse fences for all fencing applications. Horse owners agree (man standing with mountains in background and fence) it'll add value to your property, it'll add safety to your horses, and it'll be something you'll be very proud of for many, many years. (shows US map) Picking up the supplies for your next horse fencing project is much easier with so many locations across the country. You can also take advantage of the on-line fence calculator to get an instant quote. (shows farm with fence) Gardner Fence Systems - safe, maintenance free horse fence for the horse industry. (shows phone number and website)

**(11) Program:** *Horsecity Dot Com.* **Product:** "Weaver Leather Brand Tack & Equipment." **Duration:** 30 sec.

**Transcript:** (shows people riding horses) In the performance arena or on the trail, if you're searching for the best looking highest quality tack, (shows tack shop store) look no farther than Weaver Leather Brand Tack and Equipment. Whether your ultimate rush comes from racing the clock or the solitary peace of a wooded trail, you'll find the style and substance you've been looking for at your local Weaver dealer. (shows guy shopping in Weaver shop) The hottest colors, the most exciting new styles and durability you can always count on. One look and you'll see the difference. Weaver Leather Products are available at your local tack store. You can find a dealer at 1-800-Weaver1. (shows phone number and website)

**(12) Program:** *Big Joe Show.* **Product:** "Big Joe TV Polkafest 4 CD set." **Duration:** 1 min, 26 sec.

**Frequency:** This advertisement ran three (3) times during the program.

**Transcript:** Polka Paul from Omaha Nebraska and Big Joe is the best in the West. (shows people dancing with a man talking in a mic). Yes, yes, yes its available to you now. (shows people taking and the picture of the CD in front) The four CD set that we made of 4 of the Medina polka festivities we have a few left over. That's right a minimum number is left over and you can get your 4 CD set for only \$39.95, that's 72 polka's and waltz's. (shows cd and price) You'll want to order yours today. (shows CD and address) That's right, sit down and send in your check or your money order to Polka Cassettes of Nebraska, PO Box 3643, Omaha, NE zip it up 68103 or (shows CD and phone numbers & internet address) you can order on our toll free line that's 1-800-257-6552 that spells out 1-800-25-Polka or get on the internet that's [www.polkacatalog.com](http://www.polkacatalog.com). Order yours today. (Shows Big Joe talking) Nebraska Polka and we'll be right back after these chosen words. Take it away. (shows people dancing and CD in front) (shows phone number and website)

**(13) Program:** *Big Joe Show.* **Product:** "A Salute to the American Farmer & Rancher CD or cassette."

**Duration:** 1 min, 12 sec. **Frequency:** This advertisement ran two (2) times during the program.

**Transcript:** Fun, fun fun, it's exciting. Order it today. A salute to the American Farmer and Rancher. Only \$18.00 includes shipping and handling. (shows CD) 22 great polkas and waltz's such as the Old John Deere Polka, also the John Deere Waltz, for the rancher, Horsie Keep Your Tail Up, at the farm, why of course its Apple, Peaches, Pumpkin Pie. One hour six minutes long. CD or cassette. Either one only \$18.00 order yours today by mail. (shows CD and address) to Polka Cassettes of Nebraska, Post Office Box 3643, Omaha, NE zip it up 68103 or (shows CD and phone number and internet address) order by phone toll free 1-800-257-6552, 1-800-25-Polka easy enough, order on the internet, [www.polkacatalog.com](http://www.polkacatalog.com). (shows website)

**(14) Program:** *RV Today.* **Product:** (Program and advertiser lead-in). **Duration:** 40 sec.

**Transcript:** (shows golfer and RV driving down road) Golf at Pebble Beach as we tee-off on this exciting edition of RV Today. RV Today is brought to you by Goodyear. (shows scenery with Goodyear logo in front) RVing made easy on the wings of Goodyear. By Good Sam VIP, (shows scenery with Good Sam VIP logo in front) America's RV insurance specialist for over 25 years, and by the SUV of RV's, (shows scenery with Lance Camper logo in front) Lance Camper, America's favorite truck camper. Coming up, we finish our Tioga make over project. (shows two guys inside RV talking) (shows phone number and website)

**(15) Program:** *RV Today.* **Product:** "Goodyear G670 RV tires." **Duration:** 30 sec.

**Transcript:** (shows RV driving through trees) The great outdoors calls your name, but don't leave home without a set of Goodyear G670 RV tires, the choice for your home away from home. (shows RV and tires) The G670 RV made specifically for the RV'er. Visit Goodyear's website or a Goodyear retailer today. Learn about its quiet smooth ride, the G670 RV, the tire that makes RV part of its name, quiet yet durable. When the road comes calling on the wings of Goodyear. (shows website)

**(16) Program: RV Today. Product: "Jayco RV." Duration: 30 sec.**

**Transcript:** (Shows couple in a RV. Man showing little girl how to fix fishing line and says Gotta hook the string in the loop. Man knocks at door, woman says baked an apple pie. Man at door says you guys are going to have to leave - we open at 9:00 - people are making themselves at home in an RV in a store parking lot) With over 80 floor plans and hundreds of dealers, it's easy to find your Jayco - leaving it - that can be hard. Jayco, America's most livable RVs.

**(17) Program: RV Today. Product: "Blue Ox RV supplies." Duration: 30 sec.**

**Transcript:** (shows safe door with Blue Ox logo on it - when opened, family appears in RV waving) Blue Ox has it all. A family of products for every RV. Sway Pro - the most user friendly hitch (shows hitch) you can find. Tru center when you need steering control (shows steering control) Blue Ox has it. Sport carriers (shows sport carriers on back of RV) when your ride needs a ride. Think Blue Ox from tow bars (shows tow bar on back of RV) to brakes, Blue Ox has it all. And for the ultimate in customer care, you can count on us to meet your needs (shows RVers picnicking) 24 hours a day, seven days a week. Blue Ox, count on it.

**(18) Program: RV Today. Product: "Lance Camper." Duration: 30 sec.**

**Transcript:** I'm a Lance Camper, I'm a partner to a pickup truck. We can go places no other RV dare. I'll be your cabin by a mountain stream, (shows truck with camper by stream) we'll take your boat, (shows truck and camper pulling boat) (shows truck and camper with horse trailer) your horses or your other toys. I'll be a second home. (shows truck and camper driving around) We'll go everywhere. I'm a Lance Camper, of course. I'm America's favorite truck camper. (shows phone number and website)

**(19) Program: RV Today. Product: "Born Free Motor Coach." Duration: 30 sec.**

**Transcript:** (shows RV driving down road) The Born Free Motor Coach is the premiere touring vehicle. Its aerodynamic styling make it the most drivable coach in our industry. Safety is our mission as we surround you with a 2" tubular steel roll bar cage. We're known for our state of the art fiberglass, probably the best cabinet shop in the industry. If you're looking for drivability, safety and 21<sup>st</sup> Century styling, Born Free is the best. Sold factory direct - one price pricing. (shows phone number)

**(20) Program: RV Today. Product: "Good Sam Insurance." Duration: 60 sec.**

**Transcript:** (shows man talking with a puzzle behind him) When you need insurance for your car, our auto insurers may be a good fit, but trying to fit your RV into traditional auto insurance could leave you without the coverage you need. With the Good Sam vehicle plan (shows man talking with RV in background), RVs are not just a good fit they're a perfect fit. For years the Good Sam Club has made RVing safer, more enjoyable and saved its members money on specialized insurance for RVs. Like full replacement cost coverage should you ever have a total loss, personal effects coverage for contents and attachments, suspension of coverage when your RV is not in use, and specialized coverage for full-timers. (show couple talking) We switched to Good Sam VIP because they're RV people specializing in RV insurance. Good Sam VIP not only fills your RV specialized insurance needs, but by switching you may save over \$300, and should you have a claim, you could save thousands which all adds up to unbeatable values. Call now and get a free tool kit with a free VIP rate comparison. Call 1-800-236-4022. (shows phone number and website)

**(21) Program: RV Today. Product: (Program and advertiser lead-in). Duration: 20 sec.**

**Transcript:** (shows scenic background with logos of companies) RV Today is brought to you by Newmar Corporation. Experience affordable quality in a new Cypress 5<sup>th</sup> wheel. By Goodyear, RVing made easy on the wings of Goodyear, and by Jayco, America's most livable RV.

**(22) Program: RV Today. Product: "American Crystal Sugar." Duration: 30 sec.**

**Transcript:** (Shows man and woman) - Woman says -- Is this all of it? Man says -- \$2300 in just two weeks. Can we go fishing now? Woman says - Your \$2300 plus my \$2400 makes \$4700. Come work at American Crystal Sugar during the beet harvest and have your RV campsites paid while you earn up to \$2000 or more in just two weeks and world class hunting and fishing is just around the corner. (couple in RV - man says, What'll it be tonight Gladys, walleye or trout). (shows phone number and website)

**(23) Program:** *RV Today*. **Product:** *"Cypress 5<sup>th</sup> Wheel."* **Duration:** 30 sec.

**Transcript:** shows couple looking at trees and then an RV) Experienced RVer's recognize and appreciate the unsurpassed quality of Newmar craftsmanship. (shows outdoor scenes) Discover it for yourself in the all new affordable Cypress 5<sup>th</sup> wheel featuring Newmar's distinctive design and innovative features.

Explore new growth with Newmar quality. It's our way of life and your key to the best RVing can be. To learn more, visit a Newmar dealer or go to [Newmarcorp.com](http://Newmarcorp.com). (shows website)

**(24) Program:** *RV Today*. **Product:** *"Dometic RV products."* **Duration:** 30 sec.

**Transcript:** (various pictures of people with RV's) At Dometic, we understand the importance of keeping life simple, comfortable, convenient. That's why we build products that are central to enjoying the RV lifestyle. Our spacious refrigerators, china toilets, efficient air conditioners and array of awnings, help keep RVers nourished, protected, clean and refreshed and ready for the next adventure. Dometic, it's your sign of comfort on the road. (shows website)

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